

that doctors would be able to fix prices and drive up health insurance premiums. Doctors, led by the American Medical Association, back the measure. They say health plans are beginning to monopolize the patient market, and that doctors often have no choice but to sign restrictive contracts in order to stay in business.

Hyde said that, along with Hastert, rank-and-file members who had been contacted by the health insurance industry asked him to pull the bill.

The chairman said he still wants to pursue the issue in the future but could not say if he would ever mark up the Campbell bill. "I don't know," he said. "I'm interested in doing something with the difficult relationship between doctors, HMOs and insurers. I don't think the problem will go away, nor will our responsibility [to address it]."

Mr. GRAHAM. I thank the Chair and suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. VOINOVICH). The clerk will call the roll. The legislative clerk proceeded to call the roll.

Mr. FITZGERALD. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

MORNING BUSINESS

Mr. FITZGERALD. Mr. President, I ask unanimous consent that the Senate now proceed to a period of morning business, with Senators permitted to speak for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

RALPH TASKER "A COACHING LEGEND"

Mr. LOTT. Mr. President, I rise today to honor a man who touched the lives of each person he came into contact with throughout his teaching and coaching career. Coach Ralph Tasker was a respected person, and a perfect gentleman. He always looked for the good in people and had that rare ability to bring out the best in others.

Born and raised in Moundsville, West Virginia, Coach Tasker took up basketball when he was five years old. This was his common bond with most of his friends. In Moundsville, nearly everyone worked in coal mines except for Tasker's parents, who owned and operated a grocery store. He played basketball in high school, earning all-state honors in his junior and senior campaigns. From there he played four years at Alderson-Broaddus College, and this is where he met his wife, Margaret Elizabeth Marple. The two were married and devoted to each other for nearly fifty years until Margaret passed away in 1991.

Tasker began his coaching career straight out of college at Sulphur Springs High School in Sulphur Springs, Ohio, in 1941. He spent less than a year at Sulphur Springs, but even then made an impact on his students and players. Tasker went beyond the role of coach and teacher, as he was always a friend to his students and

players. From his first year in coaching, his students considered Coach Tasker a father figure. Those who knew Coach Tasker describe him as dedicated, sincere, and loyal to his players and community.

After leaving Sulphur Springs, Coach Tasker served our country for three years in the U.S. Air Corps. He then accepted another coaching position in New Mexico at Lovington High School. After three years and one state championship with Lovington, Coach Tasker moved twenty miles south to Hobbs High School, where he would remain for the rest of his coaching career. Forty-nine years, eleven state championships, two perfect seasons, and two National High School Coach of the Year awards later, Coach Tasker decided to retire. In fifty-three years of coaching, Tasker had a remarkable collection of achievements. He finished with 1,122 wins and 291 losses, which ranks him as the third place coach in total number of wins in high school boys' basketball history. Among many honors, he was elected to four different halls of fame, won twelve state championships, and in 1991 was named the National Athletic Coach of the Year in the prestigious Walt Disney National Teacher Awards Program.

Coach Tasker was slow to take credit, but quick to praise. He often said, "When you've got players like I've got, they make a great coach out of you." He was uncomfortable in the limelight, and even chose to put his awards away in drawers, preferring to display artwork by his grandchildren. Coach Tasker always sought to uplift his children, grandchildren, students, and players.

Mr. President, Coach Ralph Tasker passed away on Monday, July 19, 1999, after a brief bout with cancer. I trust the Senate will join me in honoring one of the greatest men in the sports history of New Mexico and this country. He will be missed by everyone. I believe my friend Senator DOMENICI put it best when he said, "The passing of Ralph Tasker marks the loss of an institution in Hobbs and in New Mexico."

CONGRATULATIONS TO THE GARRETSON, SD, CHAPTER OF THE FUTURE FARMERS OF AMERICA

Mr. DASCHLE. Mr. President, I have spoken many times to my colleagues in this body about the importance of agriculture in America. It is certainly one of the most valuable industries in my home state of South Dakota and is clearly essential to the economy and well-being of the entire United States.

Undoubtedly, farming has always been a difficult job. But, consistent with the industrious spirit of America, there have always been dedicated young men and women who have been willing to face the challenge of growing the food for this country. And even during tough times, there have been young Americans who are willing to

answer the call to one of the most noble vocations in our country—they want to be farmers.

Last week, the Future Farmers of America hosted their seventy-second annual national convention in Lexington, Kentucky. Nearly 50,000 future farmers and their guests, including a number of young South Dakotans, gathered to exchange ideas, develop leadership skills and to have a frank discussion about the future of family farming.

Mr. President, I'm proud to report that, of the hundreds of local FFA chapters from across the country, and of the thousands of participants nationwide, the Future Farmers of America chapter from Garretson, South Dakota was named National FFA Chapter of the Year. Chapter members Brian Cooper, Gary Kringen, Mitch Coburn, Amanda Dorman, and their adviser Ed Mueller have spent countless hours working on projects ranging from promoting economic development in rural communities to providing lessons in farm safety to elementary students. Their hard work and dedication to the future of agriculture is a heartening sign that there will be a future generation of farmers to work the land and raise the food for this great country.

I want to offer my most sincere congratulations to the members of the Garretson chapter of the Future Farmers of America on receiving this great honor. These young people have earned the admiration and respect of their community and the entire state of South Dakota. Brian, Gary, Mitch, and Amanda remind us that outstanding young people are willing to commit themselves to farming—one of the most challenging, rewarding, and important careers they could choose.

CHANGES TO THE BUDGETARY AGGREGATES AND APPROPRIATIONS COMMITTEE ALLOCATION

Mr. DOMENICI. Mr. President, section 314 of the Congressional Budget Act, as amended, requires the Chairman of the Senate Budget Committee to adjust the appropriate budgetary aggregates and the allocation for the Appropriations Committee to reflect amounts provided for emergency requirements.

I hereby submit revisions to the 2000 Senate Appropriations Committee allocations, pursuant to section 302 of the Congressional Budget Act, in the following amounts:

(In million of dollars)

| | Budget Authority | Outlays |
|-------------------------------------|------------------|---------|
| Current Allocation: | | |
| General purpose discretionary | 557,504 | 561,698 |
| Violent crime reduction fund | 4,500 | 5,554 |
| Highways | | 24,574 |
| Mass transit | | 4,117 |
| Mandatory | 321,502 | 304,297 |
| Total | 883,506 | 900,240 |
| Adjustments: | | |
| General purpose discretionary | +2,499 | +1,340 |
| Violent crime reduction fund | | |
| Highways | | |
| Mass transit | | |

[In million of dollars]

| | Budget Authority | Outlays |
|-------------------------------------|------------------|---------|
| Mandatory | | |
| Total | +2,499 | +1,340 |
| Revised Allocation: | | |
| General purpose discretionary | 560,003 | 563,038 |
| Violent crime reduction fund | 4,500 | 5,554 |
| Highways | | 24,574 |
| Mass transit | | 4,117 |
| Mandatory | 321,502 | 304,297 |
| Total | 886,005 | 901,580 |

I hereby submit revisions to the 2000 budget aggregates, pursuant to section 311 of the Congressional Budget Act, in the following amounts:

[In million of dollars]

| | Budget Authority | Outlays | Deficit |
|---|------------------|-----------|---------|
| Current Allocation: Budget Resolution | 1,452,453 | 1,433,080 | -24,998 |
| Adjustments: Emergencies | +2,499 | +1,340 | -1,340 |
| Revised Allocation: Budget Resolution | 1,454,952 | 1,434,420 | -26,338 |

CONGRESSIONAL BUDGET OFFICE LETTER ON S. 1792

Mr. ROTH. Mr. President, I ask unanimous consent that a copy of a letter from Dan L. Crippen, Director of the Congressional Budget Office, dated October 29, 1999, be printed in the RECORD. The letter analyzes S. 1792, the Tax Relief Extension Act of 1999.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

U.S. CONGRESS,
CONGRESSIONAL BUDGET OFFICE,
Washington, DC, October 29, 1999.

Hon. WILLIAM V. ROTH, Jr.,
Chairman, Committee on Finance,
U.S. Senate, Washington, DC.

DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed cost estimate for S. 1792, the Tax Relief Extension Act of 1999.

If you wish further details on this estimate, we will be pleased to provide them. The CBO staff contacts are Hester Grippando (for revenues), who can be reached at 226-2720, John R. Righter (for payment to territories of rum excise tax), who can be reached at 226-2860, and Jeane De Sa (for streptococcus pneumoniae vaccine), who can be reached at 226-9010.

Sincerely,

BARRY B. ANDERSON
(For Dan L. Crippen, Director).

Enclosure.

CONGRESSIONAL BUDGET OFFICE COST
ESTIMATE, OCTOBER 29, 1999

S. 1792: TAX RELIEF EXTENSION ACT OF 1999
(As reported by the Senate Committee on
Finance on October 26, 1999)

SUMMARY

S. 1792 would amend existing tax laws and extend numerous tax provisions that have expired recently or are about to expire. The Joint Committee on Taxation (JCT) estimates that enacting S. 1792 would decrease on-budget governmental receipts by \$320 million over the 2000-2004 period, but would increase such receipts by \$461 million over the 2000-2009 period. By extending through cal-

endar year 2000 the exclusion of employer-provided educational assistance, JCT estimates that the bill also would decrease off-budget revenues by a total of \$118 million in fiscal years 2000 and 2001. In addition, CBO estimates that the bill would increase direct spending by \$124 million over the 2000-2004 period and by \$159 million over the 2000-2009 period. Although the bill would affect both governmental receipts and direct spending, section 301 of the bill specifies that any change in the surplus or deficit resulting from enactment shall not be counted for purposes of enforcing the pay-as-you-go procedures established by the Balanced Budget and Emergency Deficit Control Act.

JCT estimates that S. 1792 contains one new intergovernmental mandate, the cost of which would not exceed the threshold for intergovernmental mandates (\$50 million in 1996, adjusted annually for inflation) established in the Unfunded Mandates Reform Act (UMRA). JCT estimates that S. 1792 contains 16 new private-sector mandates, and that the costs of those mandates would exceed the threshold established in UMRA (\$100 million in 1996, adjusted annually for inflation) in each of fiscal years 2000 through 2004.

DESCRIPTION OF MAJOR PROVISIONS

S. 1792 would amend the Internal Revenue Code to:

Extend to tax years 1999 and 2000 a provision to allow individuals to use nonrefundable personal tax credits to offset their regular tax liability in full (as opposed to limiting such credits to the difference between their regular tax liability and their alternative minimum tax liability);

Extend the research and experimentation tax credit through December 31, 2000;

Extend the exemption from Subpart F for active financing income through tax year 2000;

Extend to tax year 2000 the suspension of income limitation on percentage depletion from marginal oil and gas wells;

Extend the work opportunity and welfare-to-work tax credits through December 31, 2000;

Temporarily increase the amount of the excise tax on rum paid to Puerto Rico and the U.S. Virgin Islands from \$10.50 per proof gallon to \$13.50 per proof gallon;

Add the streptococcus pneumoniae vaccine to the list of taxable vaccines;

Increase the amount of the estimated tax that individuals must pay based on the amount of their prior year's tax to 110.5 percent for tax years beginning in 2000 and to 112 percent for tax years beginning in 2004;

Modify the rules that allow taxpayers to credit the payment of foreign taxes against the payment of U.S. taxes owed on income derived from foreign sources; and

Prohibit taxpayers who use an accrual method of accounting from also using the installment method of accounting when reporting dispositions of property for income tax purposes.

ESTIMATED COST TO THE FEDERAL GOVERNMENT

The estimated budgetary impact of S. 1792 is shown in the following table. Estimated spending would fall within budget functions 800 (general government) and 550 (health).

| | By fiscal year, in millions of dollars | | | | |
|--|--|--------|------|------|-------|
| | 2000 | 2001 | 2002 | 2003 | 2004 |
| CHANGES IN REVENUES | | | | | |
| Estimated On-Budget Revenues | 200 | -3,738 | 730 | 686 | 1,802 |
| Estimated Off-Budget Revenues ¹ | -77 | -41 | 0 | 0 | 0 |

| | By fiscal year, in millions of dollars | | | | |
|---|--|--------|------|------|-------|
| | 2000 | 2001 | 2002 | 2003 | 2004 |
| Total Changes in Revenues | 123 | -3,779 | 730 | 686 | 1,802 |
| CHANGES IN DIRECT SPENDING ² | | | | | |
| Estimated Budget Authority | 85 | 20 | 6 | 6 | 7 |
| Estimated Outlays | 85 | 20 | 6 | 6 | 7 |

¹ Represents a loss of taxes to the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds from extending through calendar year 2000 the exclusion of employer-provided educational assistance.

² Implementing the bill would also increase spending subject to appropriation, but CBO estimates that such costs would not be significant.

Sources: Congressional Budget Office and Joint Committee on Taxation.

BASIS OF ESTIMATE

Revenues: All revenue estimates were provided to CBO by JCT.

Direct Spending: Payment to Territories of Rum Excise Tax. Under current law, a tax of \$13.50 per proof gallon is assessed on distilled spirits produced in or brought into the United States. The treasuries of Puerto Rico and the Virgin Islands receive \$10.50 of the tax assessed on rum manufactured in either territory. In addition, the territories receive payments, at a similar rate, on all rum imported into the United States from any foreign country. Those payments to Puerto Rico and the Virgin Islands are recorded as outlays in the budget.

Under the bill, the governments of Puerto Rico and the Virgin Islands would receive the full \$13.50 per proof gallon for assessments made between July 1, 1999, and December 31, 2000. Based on recent tax and payment data, CBO estimates that increasing the territories' share of the excise tax would increase direct spending by \$85 million in fiscal year 2000 (including \$18 million in retroactive payments for fiscal year 1999) and \$16 million in fiscal year 2001.

Streptococcus Pneumoniae Vaccine. S. 1792 would add conjugate vaccines against streptococcus pneumoniae to the list of taxable vaccines and thus would allow for federal payments to individuals for injuries related to those vaccines from the National Vaccine Injury Compensation Trust Fund. CBO estimates that this provision would increase outlays for compensation to individuals by \$4 million over the 2000-2004 period. This provision also would increase federal Medicaid outlays by \$21 million over the 2000-2004 period because Medicaid would be required to pay the excise tax on purchases of vaccines against streptococcus pneumoniae. The federal government purchases about one-half of all vaccines through its Vaccines for Children Program.

In addition, this provision would increase the cost of vaccines purchased under section 317 of the Public Health Service Act. Section 317 would authorize grants to states for the purchase of vaccines under federal contracts with vaccine manufacturers. We estimate that any increase in spending under this section would not be significant and would be subject to the availability of appropriated funds.

PAY-AS-YOU-GO CONSIDERATIONS

The Balanced Budget and Emergency Deficit Control Act sets up pay-as-you-go procedures for legislation affecting direct spending or receipts. The net changes in outlays and governmental receipts that are subject to pay-as-you-go procedures are shown in the following table. For the purposes of enforcing pay-as-you-go procedures, only the effects in the budget year and the succeeding four years are counted.

| | By Fiscal Year, in Millions of Dollars | | | | | | | | | |
|---------------------------|--|--------|------|------|-------|--------|------|------|------|------|
| | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| Changes in receipts | 200 | -3,738 | 730 | 686 | 1,802 | -1,000 | 468 | 427 | 445 | 441 |